7384828/2023/ADMN-DI&DSA-FIN01

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

State Audit - Urban Local Bodies - Implementation of pre-audit protocol to comply the mandatory reforms under the 15th Finance Commission & the AMRUT guidelines – e-Governance platform in all the ULBs – Orders – Issued.

FINANCE(ADMIN.III-DI&DSA) DEPARTMENT

G.O Ms No.74 Dated-19.05.2023.
Read the following:

E-fileNo:MAU01-MUNA0MISC/412/2022-UBS(Computer No:1871928) of the MA&UD Department.

ORDER:

The implementation of the present system of audit of the local bodies has been reviewed by the Government & it is observed that the current procedure suffer from several infirmities.

2. The Government, further observes that due to the above, the audits of the local bodies have become perfunctory; the records are not being produced to audit; large number of audit objections are pending due to the non-production of records; the surcharges are not being imposed/collected; no corrective action is taken on the objections; the time & energy of considerable staff deployed is not being put to productive use; the audited entities/department do not benefit from the audit; & consequently the purpose of audit is not met.

3. And whereas, it is brought to the notice of Government, that the inadequacies arising from the current system of post-audit can be substantially resolved by implementation of the system of pre-audit, by which the desired outcomes can be tangibly realised, & the process efficiency significantly improved.

4. In view of the above, the Government hereby order to implement the online pre-audit protocol (enabled on the CFMS platform) by the State Audit Department, in respect of all the ULBs in the State, duly integrating with the e-Municipal ERP of the Municipal Administration Department.

5. The Government, in accordance with the aforementioned decision, issue the following instructions to the stakeholders mentioned hereunder.

(a) Director of State Audit

i. to implement the pre-audit protocol as per the system design.
ii. to train / build capacity of the personnel connected with pre-audit.
iii. to provide list of workflow positions & monetary limits for the pre-audit.

(b) Commissioner & Director of Municipal Administration.

i. to implement the pre-audit protocol as per the system design.

ii. to instruct all the ULBs to implement the pre-audit protocol, till the positions are assigned to the State Audit Department personnel in the CFMS.
iii. once the positions are assigned, the ULBs shall push the bills for the conduct of pre-audit till e-Municipal ERP software integration with CFMS is completed.

iv. to coordinate with APCFSS for integration of e-Municipal ERP with CFMS to push bills to State Audit Department from the e-Municipal ERP with CFMS to push bills to State Audit Department from the e-Municipal ERP to CFMS in the online mode, thus becoming 100% online.

v. to provide training/capacity building to all the functionaries in the ULBs.

(c) Chief Executive Officer, APCFSS

(i) to integrate e-Municipal ERP with CFMS for submission of expenditure bills for pre-audit through State Audit Department.

(ii) map ULBs to the State Audit Department, for the routing of bills for pre-audit under the PS-Audit loop.

(iii) view option to be provided in CFMS for the State Audit Department, after integration with e-Municipal ERP, wherein they can view the ERP package & reports of the concerned ULB therein.

6. For facilitating the transition to the pre-audit protocol, the State Audit Department shall establish the following mechanism, as detailed in the Annexure, with immediate effect.

(i) State Level Helpdesk with a Nodal Officer in the Directorate of State Audit for all the stakeholders.

(ii) District Level Helpdesk with a Nodal Officer in every District Audit Officer.

The aforementioned Help Desks shall be under the personal supervision of the Director of State Audit & the District Audit Officer concerned respectively and they shall ensure that the doubts/queries/technical issues of all the stakeholders are attended to without any delay. Any negligence shall be viewed seriously.

7. The Director of State Audit/the Commissioner & Director of Municipal Administration/the Chief Executive Officer, APCFSS shall take immediate necessary action to implement the above orders, & also initiate action to make necessary changes, if necessary, in the statutory provisions, within a period of (02) months.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Municipal Administration& Urban Development Department, A.P.
The Director of State Audit, A.P.
The Commissioner & Director of Municipal Administration, A.P.
The CEO, APCFSS, A.P.
Copy to
The PAG, AG Office, Vijayawada.
The PS to Minister for Finance and Planning.
The PS to Minister for MA&UD.
The PS to Chief Secretary to Government, GoAP.
The PS to Spl.C.S, Finance Department.
The PS to Prl. Secretary to Government (HR),Finance Department.
The PS to Secretary to Government(B&IF), Finance Department.
The PS to Secretary to Government (RM&FP),Finance Department.
The Nodal Officer, e-gazette, Finance Department.

//FORWARDED:: BY ORDER//

SECTION OFFICER